



Laois County Council Scrutiny Report

NOAC Report No. 37 - May 2021



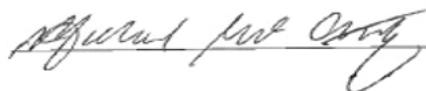
Chair's Opening remarks

The Local Government Reform Act 2014 introduced significant changes to a wide range of aspects of the local government system, including in relation to matters of accountability and oversight. In that regard, the Act provided for the establishment of the National Oversight and Audit Commission (NOAC) as the statutory body overseeing the local government sector. NOAC was established in July 2014 under the 2014 Act to provide independent oversight of the local government sector. NOAC's functions are wide ranging, involving the scrutiny of performance generally and financial performance specifically, supporting best practice, overseeing implementation of national local government policy and monitoring and evaluating implementation of corporate plans, adherence to service level agreements and public service reform by local government bodies.

Since I became Chair of NOAC in September 2018, I continued the good work that had been started by the previous NOAC Chair in meeting with the Chief Executives of the local authorities and their Management teams. As outlined below this process has evolved over time and continues to evolve.

The preparation of the profile report also identifies the performance of local authorities in relevant NOAC reports and provides for further examination of the results of these reports. The Scrutiny Process requires time and resources from NOAC and the local authorities in preparation of the profile report and for the Stage 1 and Stage 2 meetings. NOAC considers to date that the investment of time and resources has been worthwhile and necessary.

I have been struck by the welcome and sharing of information that has taken place at the meetings. It has provided an opportunity to learn, to listen to how the particular local authority operates, the challenges they face, the plans and ideas that have been developed and gives an opportunity to reflect on what is working well and areas that need to be addressed. It has identified areas of good practice and many of these ideas have been showcased at the NOAC Good Practice Seminars over the years. I look forward to continuing to work closely and collaboratively with all the local authorities and want to use this opportunity to thank all the Chief Executives and their teams for the time and courtesy and welcome extended to NOAC in this process.



Michael McCarthy, Chair
20 May 2021



Background to Profiles and Scrutiny Programme

In February 2017, NOAC, in accordance with its statutory functions, began to review the performance of individual local authorities. The starting point was getting an overall picture derived from the performance indicator report results, the Local Government Audit Service (LGAS) audit reports, the financial position and revenue collection performance. Information on private rented sector inspections, housing stock management and maintenance data and Customer Satisfaction was all considered by using the relevant data contained in the NOAC reports published to date.

At the outset the importance of the meetings was emphasised over and above the data which NOAC had regarding local authorities. There was also an objective to broaden the NOAC members' understanding of the work of the local authorities and the individual priorities and pressures they faced and to put the information in context. Therefore, NOAC wanted to get the background perspective from the authorities and any other datasets that the Councils consider should be taken into account. Significant work is required to bring this part together and the work of the NOAC Secretariat and the local authority NOAC Coordinators must be acknowledged.

Following an initial face to face meeting, which is called a Stage 1 meeting, local authorities were invited to a Stage 2 meeting where more detailed questions would be carried out in the areas of interest to NOAC, including customer service and IT investment, collection rates, the quality of information provision to the public etc. These meetings would take place after or latterly before the main NOAC board meeting with all the board members present.

The purpose

The process gives NOAC the opportunity to have oversight of all the local authorities and considers the factors that facilitates them in performing well, along with the barriers that may exist relevant to the individual local authority. The meetings enable the local authorities to outline their strong and weak performing areas. It allows for further examination of the results of the performance indicators and shows the results in context. It must be emphasised that these meetings differ from the Performance Indicator (PI) Validation meetings which are carried out by the Performance Indicator Working Group to interrogate the results reported in relation to selected performance indicators. These meetings, while very informative, are specific to the performance indicator process and do not consider other areas of performance that NOAC have oversight of, including Customer Service, Internal Audit, Corporate Plans etc.

During the meeting NOAC can see areas where consistent under-performance is highlighted and which can be examined further. It also allows for exemplars of best practice to be identified and used to share with other local authorities. The process as outlined, is not a follow up to the PI reports, but does enable consideration of issues that may warrant further clarification or investigation in the PI process. Local authorities have all indicated in the meetings thus far that they compare their performance and results in relation to what they deem as similar local authorities. This grouping could be reviewed further by NOAC and adopted for the results of some of its reports. Groupings are not only on size but, on levels of finances, urban and rural, staff numbers and other factors.

The Scrutiny Process

The process has evolved over time, allowing it to become more structured, formal and documented. Given the importance of the work, it is led by the Chair of NOAC (or a delegated alternate, if required) with support from NOAC members and the Executive. The formal process agreed by the Board is termed as a constructive dialogue and is laid out below.

1

Stage 1 (NOAC Scrutiny Visit)

Meeting held with NOAC Chair (or alternate) and/or one additional NOAC member and member(s) of the NOAC Executive. The Chief Executive and members of the management team, as invited by the Chief Executive shall attend.

- Stage 1 notice issued to Chief Executive of the local authority.
- Profile report prepared by NOAC Executive with input from the local authority. This is circulated along with an agenda to the local authority and NOAC attendees in advance of the visit. The report is based on general and specific information from NOAC reports relating to the local authority in question.
- Local authority to present on issues arising and take questions from attending NOAC members.
- Meeting minutes prepared and issued for comment.

2

Stage 2 (NOAC Scrutiny Meeting)

Appearance at full NOAC meeting. The Chief Executive and members of the management team, as invited by the Chief Executive shall attend.

- Stage 2 notice to attend NOAC meeting issued to Chief Executive of local authority.
- Profile report updated as required and circulated along with an agenda to local authority and NOAC members in advance of the meeting.
- Local authority to present on issues arising and take questions from full NOAC board.
- Meeting minutes prepared for circulation to local authority for its comment.

3

Stage 3 (NOAC Sign off and Publication)

Following completion of Stages 1 and 2 the Executive shall collate the material and present it to the NOAC Board as follows: -

- Final sign off on minutes / documents / reports.
- Comments / Findings / Recommendations to be made as required.
- Approval for completed records to be published.

Progress to date

2017

To commence the process, profiles were prepared in respect of Cork City Council, Louth and Offaly County Councils and these were forwarded to the Chief Executives of the authorities concerned. The NOAC Chair at the time, Pat McLoughlin, began this process with a meeting with the Chief Executive of Louth County Council for a general discussion on the profile in August 2017. This Stage 1 meeting was followed by a similar meeting with the Chief Executive of Cork City Council in September 2017. The final Stage 1 meeting to take place in 2017 was held with the Chief Executive of Offaly County Council in October 2017. In December 2017 Louth County Council attended a meeting with NOAC after the main NOAC Board meeting. This was the first Stage 2 meeting, which formed an important part of the overall process. These meetings served a particularly important function which allowed the Council to give an overview of their work and also gave an opportunity to the full NOAC Board to put questions to the Council and understand their situation in more depth.

2018

In 2018 the schedule consisted of eight meetings with local authorities, four each for Stage 1 and Stage 2. A Stage 2 meeting was held with Offaly County Council in January 2018. This was followed by another Stage 2 meeting with Cork City Council in March 2018.

A new Chair, Michael McCarthy, was appointed on 24 September 2018. The process continued with Westmeath County Council in October 2018 and Kerry County Council in December 2018. These were Stage 2 meetings with the full NOAC board as in these cases, the 2018 Performance Indicator validation meetings for these authorities were deemed sufficient as Stage 1 meetings. Further Stage 1 meetings were held with Roscommon County Council and Tipperary County Council.

2019

The format continued with 8 meetings with local authorities during the year. Five Stage 1 meetings and three Stage 2 meetings. The Stage 1 meetings were with Donegal County Council, Laois County Council, Clare County Council, Waterford City and County Council and Carlow County Council. Stage 2 meetings took place with Roscommon County Council, Tipperary County Council and Donegal County Council.

2020

A meetings list was scheduled for 2020 to cover 6 additional local authorities. The year commenced with a Stage 1 meeting with Monaghan County Council in February, along with two Stage 2 meetings with Laois County Council and Waterford City and County Council. Further meetings were scheduled for April, however due to the COVID crisis these meetings were required to be deferred.

The COVID restrictions presented some challenges to the meetings but it was decided to continue the Stage 2 meetings virtually and meetings were held with Clare, Monaghan, Waterford City and County, Carlow and Sligo. These were carried out by the WebEx platform.

A socially distanced Stage 1 meeting was held in person with Limerick City and County Council in August and with Sligo County Council in September 2020.

2021

COVID has had a huge impact on local authorities, and in particular, for NOAC on the Scrutiny process. The Stage 1 meetings have all been held in person thus far and restrictions have allowed for no Stage 1 meetings to be held yet in 2021. The Stage 2 meetings have progressed as these were capable of being held remotely, with one held in January 2021 with Limerick City and County Council. It is hoped to make up for lost time as the restrictions are relaxed and plans are in place to commence Stage 1 meetings as soon as it is possible to do so.

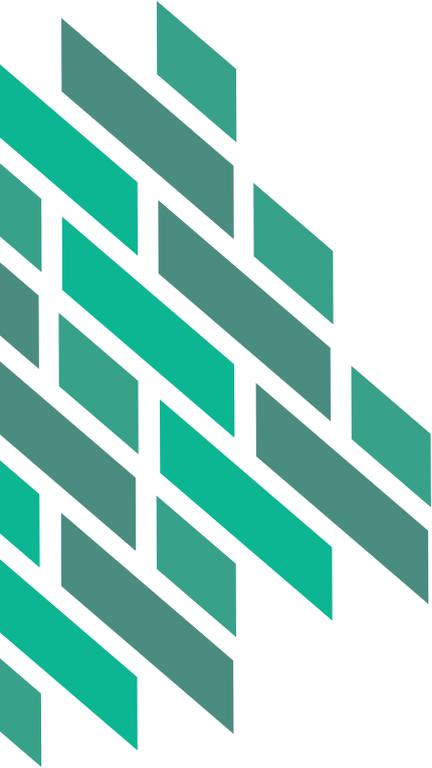
Future meetings and reports

This report outlines the purpose and the procedures and while the process may continue to evolve it would not be expected at this time to produce another master report, similar to this one. This report takes into account the first 13 local authorities which have completed the process. It would be intended that once all stages in the scrutiny process has been fully completed with the relevant other local authorities that the report would be published on that basis and would form part of the suite of reports under the umbrella of the Scrutiny Report Process. Later in quarter 2, 2021, Sligo County Council and Limerick City and County Council reports will be published. It is anticipated that progress will continue to be made with further Stage 1 and Stage 2 meetings so that each local authority will have participated in the process. It must be outlined that significant changes and delays have been experienced due to the restrictions imposed by COVID in 2020 and 2021.

Conclusion

The process thus far allowed for the NOAC chairman and members to get a greater understanding and insight into the challenges that face each of the local authorities. Also, issues such as collection rates, staff numbers, inspection rates, finances that are included in reports in some cases benefit from the explanation and discussion as to the reason behind these figures. The meetings also enabled NOAC to see the various priorities that each local authority considered relevant to their citizens and how they overcame various challenges and how they work collaboratively with other local authorities, state bodies and stakeholders. Areas of Good Practice have been identified along the way and these have contributed to presentations of these projects at the NOAC Good Practice Seminars in 2017, 2019 and 2020.

Laois County Council had their Stage 1 meeting in March 2019 and their Stage 2 meeting in January 2020. It is important to note that the material in this report is reflective of the position at that time of the meeting for the relevant authority. Therefore any changes to the profile to reflect results from later NOAC reports are not included in the reports. It was interesting to learn about the efforts that are being undertaken to encourage more people to work in the county and reduce the flow of people out of the county for the purpose of work. The shared service centre was one such project that offers staff a change in lifestyle rather than the long commute to other destinations, with opportunities for lower cost housing with good access to education. It could be regarded as a successful rural regeneration programme and expansion is being considered to utilise the expertise that has been built up over the years and could increase employment further. It was also informative to hear about the cooperation that exists between neighboring counties that have been adopted to address the housing needs.



Laois County Council Scrutiny Process

1. Laois County Council Profile February 2019	7
2. Stage 1 meeting March 2019- Minutes	17
3. Stage 2 Meeting January 2020- Minutes	21
4. Stage 2 Presentation	24



Laois County Council Profile

February 2019

Contents

General Information	8
Council Mission Statement	8
Staffing	9
Budget	9
Collection Rates	9
Housing Information	9
Specific Housing Issues	10
Economic Forum (CEF)	10
The Local Enterprise Office	10
Retail Incentives	10
The Corporate Plan	10
Shared services	11
Regional Issues including new developments and initiatives	11
Supporting Strategies	11
National Planning Framework	11
Other Information	11
NOAC Reports overview	12
NOAC Report no 19 - Performance Indicator Report 2017 – September 2018	12
NOAC Report No 17 - Internal Audit in Local Authorities - July 2018	13
NOAC Report No 16 - Review of 2015 Statutory Audit Reports to the Members of Local Authorities – June 2018	13
NOAC Report No 15 – Operation of Audit Committees in Local Government - June 2018	13
NOAC Report No 12 - A Review of the Management and Maintenance of Local Authority Housing - May 2017	14
NOAC Report 10 - Rented Houses Inspections A Review of Local Authority Performance of Private Rented Houses Regulations Functions – October 2016	14
NOAC Report No 8 - Financial Performances of Local Authorities 2013-2015: Deficits, Audit Opinion and Financial Statements – April 2016	14
NOAC Report No 7 - Local Authority Rates Collection 2013-2014 – April 2016	14
NOAC Report No 6 - Local Government Shared Services Projects – April 2016	14
Performance Indicator Tables 2014-2017	15

Laois County Council General Information

Population:	84,732
Area:	1,720 km ²
Municipal Districts:	3 – Portlaoise, Borris-in-Ossory/Mountmellick and Graiguecullen/Portarlinton.

COUNCIL MISSION STATEMENT

The Council will lead the sustainable economic, social, cultural and community development of our County and deliver quality public services to the communities we serve.

Staffing

Number employed	@ 31/12/2017 401.17 (excluding non DoHPLG)
WTE Staff per 1,000 population	4.73

Percentage of paid working days lost to medically certified sick leave

2015	2.96% (excluding non DoHPLG)
2016	3.95% (excluding non DoHPLG)
2017	3.81% (excluding non DoHPLG)

Budget

2019	€72,051,000 (€850.34 pp)
2018	€63,900,000 (€743.52 pp)
2017	€59,250,000 (€699.26 pp)

Collection Rates

	2017	2016	2015
Rate collection rates	75.00%	76.00%	75.00%
Rent collection rates	96.00%	95.00%	96.00%
Housing loan collection rates	68.00%	65.00%	64.00%

Housing Information at 31/12/17

Number of Dwellings in ownership of LA	2,170
% of LA owner dwellings vacant	1.34%
Number currently on waiting list	1,065
HAP Tenancies	428

Number of adult Individuals classified as homeless and in emergency accommodation:	8
The number out of those individuals who, on 31/12/2017, had been in emergency accommodation for 6 months continuously, or for 6 months cumulatively within the previous 12 months	0

Homeless presentations

2015	217
2016	172
2017	210

Specific housing issues

The extremely low level of construction of private residential units within the County is exacerbating the lack of rental accommodation available.

The Council has put in place a scheme whereby any builder who commences and completes a house during 2018/2019 will qualify on a 50% discount on development levies.

Economic Forum (CEF)

While no such forum exists in County Laois, the Council's Strategic Policy Committee, the LDC and the Evaluation Committee of the LEO fulfil this objective in a different way. The newly established Business Support Unit of Laois County Council also forms a central point of contact for existing and prospective businesses in the County. They are currently in the process of re-establishing the Laois Chamber of Commerce.

The Local Enterprise Office

Local Enterprise Office Laois acts as a "First Stop Shop" for anyone seeking information and support on starting or growing a business in Ireland. Their role is to drive the development of local enterprise, putting local micro and small businesses at the heart of job creation. They support business start-ups and work to increase the job potential of new and existing micro and small businesses with information, advice, training, mentoring, seminars and selective financial support. The LEO plays a key role in supporting entrepreneurship and enterprise development along with other key stakeholders. 2017 was a very productive year for LEO Laois:

- €346,211 approved in grant aid with the potential to create 45 full time jobs.
- Over 600 enquiries dealt with.
- 534 participants attended training courses.
- Mentoring assignments and mentoring clinics saw a higher demand than previous years.

All of these supports were promoted to, made available for, and tailored specifically towards the needs of small, micro and start-up businesses in Laois.

Retail Incentives

The Council offers incentives at a number of levels for businesses (not specifically targeted at retailers).

Examples include:

- **Business Incentive Scheme:** This scheme provides a grant incentive for new businesses to locate in premises that have been vacant for a period exceeding six months and to encourage diversity of retail opportunities within a designated area. This grant can provide the financial assistance that makes it attractive for a new business to consider setting up in areas where there are a number of vacant commercial/retail units.
- **Shop Front Grant Scheme:** The objectives of this grant scheme are:
 - a) To support the vitality and vibrancy of Laois Town and Village Centres
 - b) To enhance the appearance of retail/commercial premises in Laois Town and Village Centres
- **Early Payment Incentive Scheme:** This scheme applies to ratepayers occupying properties incurring commercial rates of €8,500 or less. A 4% reduction applies where the commercial rates (including arrears) relating to the property are paid in full by 31/07/18 or by agreed stage payments by 31/12/18.

The Corporate Plan

A Corporate Plan is in place for 2014-2019.

The Corporate Plan serves as Laois County Council's strategic framework for action during the lifetime of the Council. The Council also develops Annual Service Delivery Plans that identify the principal services to be provided by the Council to the public and are consistent with the adopted annual budget and the Corporate Plan 2014-2019.

Adoption

Section 134 (subsections (1) and (2)) of the Local Government Act 2001 requires local authorities to prepare a Corporate Plan every 5 years. The Plans should be submitted to the elected members for approval within 6 months of the annual meeting that takes place 2 weeks after the day on which the local elections were held, which date in 2014 was 23 May. Laois County Council complied with this requirement.

Shared services

MyPay, the Local Government Payroll and Superannuation Shared Services Centre operates as a business unit of Laois County Council. There are currently 28 Local Authorities and the LGMA/EMRA on board for the payroll service and 14 local authorities and the LGMA/EMRA on board for the superannuation service. There are plans in place to bring the remaining Local Authorities on board over the next 12-18 months.

MyPay has also recently been tasked with administrating the Single Public Service Pension Scheme on behalf of the sector.

Laois County Council is also an active participant in other Shared Services such as WERLA, Regional Waste management Planning, National Waste Permitting Office, Supply, Gov, Roads RMO, BCMS etc.

Regional Issues including new developments and initiatives

Laois County Council has initiated a business case for the efficient delivery of the rural water programme throughout the State. The Council is heavily involved with the new Regional Climate Action Office initiative.

The County has experienced significant population growth in the past decade, growing by 26.3% over the ten year period between 2006 and 2016. In the same ten year period, Portlaoise experienced a significant population growth rate of 45%. The proportion of the County's population living within Portlaoise has grown steadily over this period, rising from 21% in 2006 to 26% in 2016.

The allocation of serviced land at Togher Inland Port as a National Enterprise Park for enterprise employment and industrial uses in the immediate vicinity of national strategic transport infrastructure represents a unique opportunity to develop a cluster of complementary enterprises and a diverse economic base for the country and the region.

There is a proposed digital/innovation hub in Portlaoise under REDF 2nd Call to facilitate significant entrepreneurial growth/job creation in the county.

Supporting Strategies

New Tourism Strategy prepared for Laois: "Connect 2 Laois".

Marketing Strategy to highlight the advantages offered by Laois to prospective foreign direct investors and a new strategy for regeneration of Portlaoise prepared for 2017-2023.

National Planning Framework

On foot of the preparation of a Vision Statement for Portlaoise it is noteworthy that the new National Planning Framework has identified Portlaoise as a demonstration project for the State in the area of urban renewal and regeneration. The Council is currently committing resources to this effort and is establishing a forum to support the Town Team to commence implementation of the project.

Other Information

A Valuation Order "Valuation Acts 2001 to 2015 (Laois County Council) Valuation Order 2017" was published in October 2018. The effective date for the new valuations to take effect was 1st January 2019.

NOAC Reports Overview

NOAC was established in July 2014 as an independent statutory body to provide oversight of the local government sector in Ireland. NOAC's functions are wide ranging, involving the scrutiny of performance generally and financial performance specifically. NOAC also supports best practice, oversees the implementation of national local government policy, monitors and evaluates implementation of corporate plans, adherence to service level agreements and public service reform by local government bodies.

Since 2017 NOAC publishes annual local authority Performance Indicators and composite Public Spending Code Quality Assurance Reports. From the 20 reports published to date matters relevant to Laois County Council are outlined in the points below:

NOAC REPORT NO 19

Performance Indicator Report 2017 – September 2018

The annual Performance Indicator Report published by NOAC is one of its key reports every year. NOAC has the function of scrutinising local authority performance against relevant indicators. NOAC believes that monitoring performance over time and against comparable authorities has the potential to encourage continuous improvement in local authority service provision. Laois County Council was chosen for one of the validation visits in 2015.

Points to Note

Year on Year Performance

NOAC noted that Laois County Council had a low commercial collection rate of 75%; the second lowest nationally in 2017 and among the lowest since 2015. The rate of Housing Loan collection at 68% was also below that national average (74%) but has shown an improvement over the past number of years up from 62% in 2014.

Roads

Laois County Council had the third highest proportion of their regional roads in the poorest rating category. Laois was one of five Local Authorities in which less than 50% of local primary road kilometres were surveyed and received a PSCI rating in the 24 months to the year-end 2017.

- Only 9% of Regional roads in the county have received a PSCI rating in the 24 months period to 31/12/2017, the mean level nationally was 83%.
- 10% of regional roads were assessed as having a PSCI rating of 1-4 against a mean of 4.45% nationally.
- 3.7km of regional roads were strengthened at a cost of €870,340 while 9.6km were resealed at a cost of €589,612.

Tourism

Laois advised its strategy was developed under the Laois Tourism Board on which the authority is represented.

Other

- Laois was under the national average (2.73%) of percentage of directly provided dwellings vacant at 31/12/2017 with 1.34%
- A positive note is that the Council was well below the national average of 28.9 weeks for the percentage of directly provided dwellings vacant at 31/12/2017 with 8.28. This has also decreased year on year since it was 12.34 in 2015, this is the second best turnaround time in 2017
- The average repair and maintenance cost per unit has almost halved from €1,348.68 in 2015 to €732.73 in 2017
- The Rent & Annuities Collected has been consistently above the National average since 2014
- The level of housing inspections has increased from 1.09% in 2016 to 3.75%, 154 inspections were carried out in 2017. Noteworthy 100% of properties inspected were found to be non-compliant with standards

- Motor Tax transactions carried out on-line have increased slightly from 54% to 57% but still remain below the national median of 66%
- The % of households availing of the 3bin service has increased from 17% in 2016 to 24% in 2017, this is still below the median of 40%

NOAC REPORT NO 17

NOAC Internal Audit in Local Authorities – July 2018

Only 10 authorities advised that their Internal Audits are undertaken in conformity with the Institute of Internal Auditors standards. Laois was one of these.

Internal audit functions need to possess or obtain the knowledge, skills or competencies needed to deliver their audit plans. Laois Internal Audit was specifically outlined as holding professional qualifications such as Chartered Internal Auditor, Certified Internal Auditor and/ or Diploma in Internal Audit Practice.

The Head of Internal Audit reports to the Chief Executive, Audit Committee and Director of Finance.

Laois Internal Audit met with the Audit Committee five or more times in 2016.

In 2016 the Council's internal audit function consisted of only one staff member. This unit provides an important role regarding assurances on the adequacy of control systems and procedures including internal controls, risk management and governance arrangements.

NOAC REPORT NO 16

Review of 2015 Statutory Audit Reports to the Members of Local Authorities - June 2018

In regard to the lack of comprehensive property records, Laois County Council responded that they had identified a scope of works and IT support specification required for the task, procurement of which was to be finalised in late summer 2017. An update on this matter would be required from the Council.

NOAC followed up with Laois County Council, seeking their opinion of the viability of the Arts or Leisure Centres concerned. Laois was of the view that the relevant company could continue as a going concern, albeit while requiring annual subvention.

NOAC REPORT NO 15

Operation of Audit Committees in Local Government - June 2018

In relation to the review of Financial and Budgetary Processes, Laois considers that going forward it may be opportune for the Audit Committee to request a full update on the current financial position at every meeting. This was not the practice up to that point.

In their reporting, Audit Committees set out a range of issues that were referred to each local authority for action.

It is important that individual recommendations are formally monitored and pursued until fully implemented.

Consequently, NOAC asked the Committees to outline the arrangements in place to review responses to matters raised in Audit Committee reports. The Committee from Laois had specific tracking procedures in place to manage responses to the matters raised.

NOAC REPORT NO 12

A Review of the Management and Maintenance of Local Authority Housing - May 2017

Laois reported the lowest average number of weeks that units were vacant prior to re-letting with seven weeks.

Laois County Council holds fortnightly meetings of SEO, technical staff and allocations staff to ensure strong communication and business processes for surrenders, relets and allocations.

Laois had the joint highest proportion of cumulative rent owed that was collected by end 2014 with 95%.

The Council advised that they do not use budget control systems.

NOAC REPORT NO 10

NOAC Private Rented Sector Review - October 2016

In Laois inspections are conducted solely in reaction to tenant complaints. The unit cost per inspection varied considerably. In 2014, it was an average of €178 with a median cost of €203. The highest unit cost was €775, followed by Laois at €515 and the lowest unit cost was in Mayo at €47, followed by Limerick at €50 per inspection.

Laois, which had a high cost per inspection, had a 4.5% inspection rate. It is likely that fixed costs of their inspection operations account for their higher unit costs.

16 local authorities had written a policy/operations manual for undertaking inspections in the rented sector. Laois was not one of these.

Laois and 8 other Local Authorities said they provided tenants with copies of the relevant inspection reports, while 22 said they did not.

In relation to the training of Inspection Staff, the Council advised that their Technician had attended training seminar on Private Rented Standards.

The number of dwellings that were non-compliant with Standards Regulations was 28. The most common reasons for non-compliance were fire safety, damp, food preparation and storage.

NOAC REPORT NO 8

Financial Performance of Local Authorities 2013-2015: Deficits, Audit Opinion and Financial Statements – April 2016

Revenue Balance – Laois

Revenue Balance Kerry	General Revenue Balance	Income	Balance as % Income
2013	-493,025	57,830,422	0.85%
2014	-393,285	56,261,908	0.70%
2015*	-297,863	56,884,495	0.52%
2016*	-198,369	59,880,693	0.33%
2017*	-128,095	60,602,656	0.21%

*Updated data not included in Original report. 2017 data taken from unaudited AFS.

NOAC REPORT NO 7

Local Authority Rates Collection 2013-2014 – April 2016

A new Debt Management System/Credit Control policy has been implemented. The use of an external debt collection agency has been agreed on a pilot basis for the collection of a number of the debts.

All potential bad debt cases are reviewed in determining the level of write-off. Various factors will determine the amount written off. Partial write-offs may be applied if a rate payer is showing losses in a particular year, has a nil tax assessment or if the property is vacant for specific periods.

NOAC REPORT NO 6

Local Government Shared Services Projects – April 2016

Laois County Council is the Delivery Agent for MyPay, the Transactional Shared Service and Centre of Excellence.

The purpose is to build and deliver a National Shared Service Centre for payroll and superannuation in a lead local authority.

	Performance Indicators	2017		2016	
		Data	Median/ Average	Data	Median/ Average
	Per population based on census figures for 2011 and 2016				
H1	Social Housing provided in year per 1,000 population	0.73	0.53	n/a	3.43
H2	% of directly provided dwellings vacant at 31/12	1.43	2.73	1.37	3.02
H3a	Average time from vacation date to PI year re-letting date (weeks)	8.28	28.9	10.92	32.99
H3b	Average cost expended on getting re-tenanted units ready for re-letting	€6,880.84	€17,160.60	5,402.73	€15,877
H4	Average repair and maintenance cost per unit	€732.73	€1,311.82	917.72	€1,500.23
H5	Inspections (Dwellings inspected in 2016) carried out in year as % of registrations	3.75	4.96	1.09	4.36
R1a	% Regional Road KM that ever received a PSCI rating	9	96	98.00	99
R1b	% Total Regional Road KM with a PSCI rating of 9-10	28	28	26.00	30
R1c	% Total Primary Road KM with a PSCI rating of 9-10	10	20	7.00	13
R1d	% Total Secondary Road KM with a PSCI rating of 9-10	7	14	6.00	10
R1e	% Total Tertiary Road KM with a PSCI rating of 9-10	12	8	11.00	7
R2a	KM Regional Road strengthened using road improvement grants	3.70	10.3	3.40	10.8
R2b	KM Regional road resealed using road maintenance grants	9.60	11.9	11.80	12.2
R2/3	% Motor tax transactions performed online	57.28	65.95	54.86	64.05
W1	% private schemes with water quality in compliance	97.38	98.46	98.43	97.77
E1	% households availing of a 3-bin service	23.66	39.53	16.66	37.7
E2	Pollution cases on hand at year end as % of the cases that arose that year	2.94	9.79	26.75	9.91
E3	% area unpolluted or litter free	11	10	14.00	13
P1	New buildings inspected as % of new buildings notified	16.57	17	14.35	19.42
P2	% of determinations that confirmed the decision made by LA	87.50	79	66.67	77.78
P3	Ratio of planning cases being investigated at year end as to cases closed	1.31	2.41	0.90	2.87
P4	Cost per capita of the Planning Service	€21.36	28.31	20.32	€26.96
F1	Cost per capita of Fire Service (based on 2011 Census for 2014 and 2015)	€43.69	57.74	41.89	€56.07
F2	Average time to mobilise Brigade re Fire (Minutes) (FT)	N/A	1.45	n/a	1.5
F3	% of Fire Cases in which first attendance is within 10 minutes	35.96	40.45	38.10	57.79
L1a	No. of Library visits per head of population	3.54	3.56	3.09	3.61
L1b	No. of Items borrowed per head of population	2.24	2.92	2.93	3.82
L2	Cost of Library Service per capita	25.48	31.00	22.54	€30.05
Y1	% of local schools involved in Comhairle na nÓg Scheme	77.78	69.04	100.00	68.07
C1	WTE staff per 1,000 population	4.74	5.75	4.62	5.64
C2a	% of paid working days lost to medically certified sick leave in year	3.81	3.74	3.95	3.76
C2b	% of paid working days lost to self-certified sick leave in year	0.34	0.33	0.41	0.38
C3	LA website page views per 1,000 population	6112	14,632	6,328.61	12,422
C4	Overall cost of ICT Provision per WTE	€2,782.13	€3,048.41	2,634.78	€2,675.69
M2a	% Commercial Rates Collected in year	75.0	83	76.00	82.3
M2b	% Rent & Annuities Collected in year	96.0	89	95.00	88.0
M2c	% Housing Loans Collected in year	68.0	74	65.00	70
J1	LEO jobs output per 1,000 population	0.65	0.68	0.40	0.7

	Performance Indicators	2015		2014	
		Data	Median/ Average	Data	Median/ Average
	Per population based on census figures for 2011 and 2016				
H1	Social Housing provided in year per 1,000 population	0.53	1.91	0.42	0.80
H2	% of directly provided dwellings vacant at 31/12	1.32	3.5	0.74	3.8
H3a	Average time from vacation date to PI year re-letting date (weeks)	12.34	28.43	10.17	31.43
H3b	Average cost expended on getting re-tenanted units ready for re-letting	4,683.64	€13,378.40	3,061.11	€11,534.91
H4	Average repair and maintenance cost per unit	1,348.68	€1,292.57	868.21	€1,272.30
H5	Inspections (Dwellings inspected in 2016) carried out in year as % of registrations	2.49	5.64	4.51	6.51
R1a	% Regional Road KM that ever received a PSCI rating	89.00	68	87.00	47.9
R1b	% Total Regional Road KM with a PSCI rating of 9-10	20.00	20	22.00	11.15
R1c	% Total Primary Road KM with a PSCI rating of 9-10	4.00	11	5.00	6.4
R1d	% Total Secondary Road KM with a PSCI rating of 9-10	5.00	8	6.00	4.61
R1e	% Total Tertiary Road KM with a PSCI rating of 9-10	11.00	5	15.00	3.63
R2a	KM Regional Road strengthened using road improvement grants	6.20	10.2		
R2b	KM Regional road resealed using road maintenance grants	5.10	8.3		
R2/3	% Motor tax transactions performed online	46.91	56.6	42.74	54.7
W1	% private schemes with water quality in compliance	98.84	99.07	97.90	97.9
E1	% households availing of a 3-bin service	17.62	34.87	21.39	31.66
E2	Pollution cases on hand at year end as % of the cases that arose that year	2.07	8.49		
E3	% area unpolluted or litter free	23.00	14	10.00	9.5
P1	New buildings inspected as % of new buildings notified	15.75	24	4.51	17.71
P2	% of determinations that confirmed the decision made by LA	81.82	71.88	85.71	71.7
P3	Ratio of planning cases being investigated at year end as to cases closed	1.26	2.61	2.22	2.88
P4	Cost per capita of the Planning Service	21.36	€26.76	21.25	€25.27
F1	Cost per capita of Fire Service (based on 2011 Census for 2014 and 2015)	43.69	€57.88	50.70	€55.9
F2	Average time to mobilise Brigade re Fire (Minutes) (FT)	N/A	1.6	N/A	1.66
F3	% of Fire Cases in which first attendance is within 10 minutes	35.24	56.98	38.14	58.6
L1a	No. of Library visits per head of population	2.78	3.68	3.65	3.71
L1b	No. of Items borrowed per head of population	2.59	3.82		
L2	Cost of Library Service per capita	22.23	€30.02	23.95	€29.41
Y1	% of local schools involved in Comhairle na nÓg Scheme	100.00	67.59	51.22	51.86
C1	WTE staff per 1,000 population	4.67	5.58	4.31	5.63
C2a	% of paid working days lost to medically certified sick leave in year	2.76	3.52	3.83	3.34
C2b	% of paid working days lost to self-certified sick leave in year	0.38	0.39	0.35	0.4
C3	LA website page views per 1,000 population	6,604.31	11,666	6,000.48	9,651
C4	Overall cost of ICT Provision per WTE	3,191.31	€2,680.15	2,975.00	€2,646.8
M2a	% Commercial Rates Collected in year	75.00	83	69.00	77
M2b	% Rent & Annuities Collected in year	96.00	85	95.00	84
M2c	% Housing Loans Collected in year	64.00	68	62.00	67
J1	LEO jobs output per 1,000 population	1.39	0.66	0.41	0.73

Per population based on census figures for 2011 and 2016




Stage 1 meeting

NOAC profile meeting with Laois County Council

Date:	11 March 2019	
Venue:	Portlaoise County Laois	
Attendees:	Laois County Council <ul style="list-style-type: none"> ▪ John Mulholland, Chief Executive ▪ Gerard Murphy Head of Finance ▪ Donal Brennan Director of Services ▪ Michael Rainey Director of Services 	NOAC <ul style="list-style-type: none"> ▪ Michael McCarthy, Chairperson ▪ Claire Gavin, Secretariat

Laois profile information issued by NOAC in advance of the meeting to Laois County Council. Some minor changes were made to this document and this was the basis for the discussion on the day.

John Mulholland welcomed NOAC and explained the way Laois operates and the issues facing it.

Overview

The CE outlined that Laois does not have a large commercial rates base and as there are many small ratepayers it can be difficult to get these rates collected. LPT is at the lower end of valuations of property so yields are modest in this regard. The county depends largely on grants and subsidies and this is the economic environment in which it operates. The pressure for accommodation comes from commuters travelling to Dublin to work but living in the county and from people from new communities, largely Eastern European, opting to settle in Laois. In order to enhance the attractiveness to developers in the county, the Council offered a development levy incentive scheme however it did not yield much housing or economic development. It should be noted that many commute out of the county to work and there is a small number of public services in the county. The Rebuilding Ireland target was exceeded in 2018 but the housing list is still rising. In relation to roads, the Council gets a block grant after which the work procurement process is completed by the Council. This can lead to slow delivery of the works programme. Late delivery trends are therefore due to the process. The county location also lends itself to a high turnover of staff; last year alone 110 staff moved in and out of the County Council.

There are 19 elected members in the Council with a good mix of parties and independents. In general, it is a collaborative and cooperative group. The county has close links with Carlow and they recognise and manage this relationship especially in the areas of housing and economic development.

Climate action and climate adaptation are a huge priority for the Council. They have a low carbon demo project and are looking at doing work in the area of biodiversity, however it is acknowledged that there is no funding/income for this at present. The Council are working in line with the State's climate action plan and working with LEADER and urban and rural projects in this area.

The Council works with many government departments to deliver its programmes including, Transport, Community and Rural Affairs, Agriculture, Defence, Arts and Tourism, and its parent department Housing, Planning and Local Government. Their plans don't always work with the available funds and this has resulted in the need to go into partnerships for the delivery of some services like MyPay, State Labs, RMO, public lighting programme etc.

Housing and HAP

There is a shortage of private rented accommodation in the county at present, which means that there is now more interest in long-term tenure rather than relying on the private market. Because of this, the Council's 700 HAP tenants are almost all on the transfer list for social housing and adding this to the 900 already on the list means there are 1,600 with long-term needs. Despite the increased delivery of units this is the same number that was on the list in 2010. The net figure is difficult to ascertain. They also have estates, which are difficult to tenant. Adherence to sustainable communities' policies can also restrict delivery. Decisions on housing are made locally before bringing it in statutorily. The Council employ estate management/liaison staff to ensure that the handbook is adhered to but it is considered that when the housing element is complete the local authority also picks up the role of the provision of community service.

There is no condition survey on their own stock. They review stock conditions when carrying out maintenance or reletting of a property. There are 2,200 units and more than 60% of these would never have a problem. The Council addressed voids early in 2010 and this has resulted in their success in the turnaround time and the low level of vacancies, both of which are positive results in the Performance Indicator reports. The Council try to identify the tenant before they move in and while the Council will carry out all the safety checks, the tenant is often happy to carry out the cosmetic works themselves. The Council may assist with this work by providing perhaps the paint to the tenant.

Homeless

Homeless numbers are in the region of 18 but there are no rough sleepers. It is mainly those with complex needs that are difficult to house. They are starting a Housing First project and have two clients identified for the places and the HSE have come on board to provide the supports. Homeless families would be small in number.

Rates

Some of the commercial ratepayers are struggling to pay the rates or arrears that have built up. It is important to get the balance right between the need to collect rates due and managing the potential impact the rates may have on the viability of businesses, including possible closure and loss of jobs. Laois has a low rate base relative to the neighbouring counties and it does have a debt recovery unit in place. In 2008, there was a collection rate of 90% however, the national downturn has had a significant impact on small businesses. Laois could have higher collection rates but this would have closed businesses. There is a rate revaluation, which will see some significant reductions as it was considered that some rates were overvalued. The reduced rates will be a more realistic rate for businesses and should see that payment of the rates will be easier and consequently collection rates will improve. There are few large businesses in the county, other than the ESB, Dunnes, Tesco etc., who have the capacity perhaps to pay more. There is an incentive scheme that offers 4% discount for prompt payment. The catering trade has improved its business as due to the location there are more meetings etc. being attracted to the area.

Economic Activity and Performance

The CE presented the Chair of NOAC with a copy of a booklet - Connect 2 Laois. This is an economic monitor; there is a very active local business group but there is still need for a big enterprise. Retail and wholesale are the biggest employers in the region

Low Carbon Approach

Laois are ahead of the 2040 plan and they are planning to up their game further. They are considering smart travel options and have completed the conversion of public lighting to LED and the use of solar panels on bins. The Council want to reduce and measure their performance in relation to carbon emissions and to get it into the mind-set of its citizens. They see a move away from fossil fuel systems in favour of heat pumps and solar installations. They feel that it is important to measure everything that influences the carbon footprint. There is also plans in place to consider the introduction of a bus service. There is grant assistance available for low carbon physical changes and many community groups want to be involved in bringing in these changes. There have been carbon conversations with Bord Na Mona, ESB, Carlow IT and local businesses. The Council is ahead of others in this area and they want to take a lead in this area and have a bottom up rather than a top down approach. They want to lead by example. They have many farmers in the county, some have adopted the organic farming approach and have good practices, and it is important to promote what they are doing and to drive this on. The Council are also looking at purchasing derelict buildings and refurbishing them to the highest standard with low carbon outputs. They recognise that the payback of some measures like low energy public lighting may take 7 years but it is important to do. Agriculture and travel are the areas for immediate targeting.

Ghost Estates

The main issues with the completion of units is now in relation to utilities, specifically water. There are legacy issues that can be difficult to manage. Some small public and small private schemes have been taken in charge but there is still some uncertainty in the legal provisions, which are unclear. In the case of some estates that they have taken in charge where 50% may have been tenanted, they have in some cases opted to have an AHB manage the balance of the units as often there is less resistance to the AHBs. There are still some units, which will need to be demolished in due course, in areas where there is no demand for private or social housing. The Council advised that they had no Part V units last year and would have none again this year. Acquisitions are still offering value for money as it is more efficient and cost effective to buy rather than build. The Council engage with a large number of AHBs throughout the county.

Summary

The profile visit process was outlined to the CE and management team including that an invitation would issue later in the year to Laois County Council to attend a full NOAC meeting in the Custom House. The meeting will most likely be in the last quarter of 2019.




Stage 2 meeting

National Oversight and Audit Commission Meeting with Laois County Council

Date:	21 January 2020
Venue:	Custom House, Dublin 1
Attendees:	<p>Chairman:</p> <ul style="list-style-type: none"> ■ Michael McCarthy <p>Members:</p> <ul style="list-style-type: none"> ■ Barry Quinlan ■ Martina Moloney ■ Constance Hanniffy ■ Sharon O'Connor ■ Michael McGreal ■ Tara Buckley ■ David Holohan <p>Secretariat:</p> <ul style="list-style-type: none"> ■ John F McCarthy ■ Claire Gavin ■ Neill Dalton ■ Colin Flood ■ John Goldrick ■ Darren Browne <p>By Invite:</p> <ul style="list-style-type: none"> ■ John Mulholland (Chief Executive) ■ Gerry Murphy (Head of Finance) ■ Donal Brennan (Director of Corporate Affairs)

The Chair welcomed the Chief Executive and team to the meeting. The Council gave a presentation on their financial position from 2018 – 20. Following on from this, the NOAC board members put questions to the Council, the main areas of which are outlined below.

CPO Process/ Housing

Members queried that CPO process and the purpose of it. It was outlined that in the main it was undertaken to add to the supply of housing stock, to assist in the regeneration of towns and villages and to manage dereliction. Housing activity was discussed and it was outlined that a significant amount of the social housing delivery was carried out in partnership with Approved Housing Bodies. The Council themselves delivered one unit in 2019, 33 units in 2018 and has significantly advanced the planning and design process so that 216 units will be delivered in 20/21. In addition much work has been done on renewing old stock and turnkey units.

Tourism

A new tourism board has been set up in 2019, to which the Council gives financial support. Work is being done on increasing tourism such as creating heritage trails, facilitating festivals and the staging of the Laois Heartlands Rally. The Gordon Bennett rally is an international event that gives Laois 300 bed nights and other significant events that impact positively on the county are the ploughing championship and Electric picnic. The Slieve Bloom Mountain Bike Trail (100km) is currently being developed with Coillte as is the Barrow Blueway with Waterways Ireland. Laois Co Council also felt that tourism is an area where the private sector needs to make a significant input and have a created a Tourism Support Officer position to liaise with private sector companies. They have relocated the Tourist Office which is now located in the Dunamaise Arts Centre and they are working with local hotel and other counties like Carlow and Offaly to attract events to the region.

Fire Service

There were discussions on the response rates of the fire service and it was queried if there had been any changes to the sites for the stations. It was confirmed that there were no changes to the sites of the stations. It was outlined that the services are often called due to their location to other counties and that the busy road and rail service impacts on the service use. The fire service works closely in accordance with the guidance produced by the National Fire Directorate on major emergency planning management.

Corporate Plans

Regular senior staff meetings are held to ensure that the goals of the Corporate Plan 2014-19 are being prioritised and achieved. It was noted that while goals were achieved and some exceed expectations there were other matters which become important mid-stream like Climate Action, which also need to be addressed. Some matters like the flood defence programme is dependent on funding and without funding the plans cannot be achieved.

Rates

The Council uses different incentives to improve rates collection, for example giving a 4% reduction on rates if they are settled before May and encouraging payment via Direct Debit. By 2022, Laois plan to up be up to the mid 80% on collection rates.

PSCI

The PSCI (Pavement Surface Condition Index) of the roads in Laois are below average. There are many bog roads in the County, which by their nature are subject to structural deformation more quickly than other roads. The Council is actively trying to improve these roads.

Shared Services Centre

The Shared Services Centre is now well established to the extent there should be no payroll staff in local authorities with the exception of the final three, which are due to come on board shortly. Its role has recently expanded to include the Single Public Service Pension Scheme. The shared service centre offers staff a change in lifestyle rather than the long commute to other destinations, with opportunities for lower cost housing with good access to education. It could be regarded as a successful rural regeneration programme and expansion is being considered to utilise the expertise that has been built up over the years and could increase employment further.

Three Bin System

The uptake has gone to 32% however, this is lower than what would be expected given previous years' performance. The Council felt that there is a gap in the regulations in so far as they have to offer it to people but there is no obligation on acceptance of the service. Further engagement with service providers and households should be considered by the local authority.

Vacancy and Turnaround Rates

It was noted that Laois has one of the best performance rates in this area nationally. They advised that there was no magic formula, that once a house become vacant they get working on it straight away and that they leave no houses vacant for any length of time.

Audit Report Issues

In a Local Government Audit report it was noted that the Council did not have a property register and that there were significant debit balances on associated companies. Laois responded by advising that a technician had been appointed to complete the property register and that they were updating and upgrading it. In relation to the associated companies, they are working with them. Competition in the leisure industry from the hotel and a private company has made it more challenging but it is a work in progress and improvements have been made. Reference was also made to the Togher business park and the cost of the investment and the informed risk that is associated with it.

Climate Action

Laois has surpassed the 33% public sector energy efficiency target within its own authority and achieved a 41% reduction in energy consumption in 2019 by comparison to the baseline year of 2009. They are now funding community projects and groups to become involved. They currently have a tender out to monitor the carbon footprint for Portlaoise to allow them to have something to measure against.

Conclusion

The NOAC Chair thanked the Chief Executive and Management for coming in to meet with NOAC and for providing valuable insight into its work.

The minutes of the meeting and presentation will be published on the NOAC website at a future date.



Stage 2 presentation

Laois County Council

Presentation to NOAC

21st January, 2020

Financial Overview

Revenue Expenditure 2018 AFS - €66.707m

Capital Expenditure 2018 - €16.515m

Revenue Budget 2019 - €72.051m

Capital Expenditure 2019 - €23.2m

Revenue Budget 2020 - €78.382m

Capital Budget 2020 - €30 million

Revenue Deficit - €68k at 31/12/2018

Capital Credit - €6.098m at 31/12/2018

Major Revenue Collection Performance

Rates – 76% (2018)

Rents and Annuities – 96% (2019)

Housing Loans – 76% (2019) – up from 65% in December 2016

Housing remains a High Priority

- Solid performance on supply of social housing over last two years, exceeding targets in both 2018 and 2019.(160% and 137%)
- 375 permanent tenancies provided and over 1,000 HAP assisted applicants in last two years
- Housing list reduced from 1,026 in 2018 to 780 in 2020
- Pipeline of 253 new homes for 2020 and 473 for 2021.
- 112 Syrian refugees resettled in Laois in 2019
- 2,255 LA owned homes, over 3,100 repair/callouts
- 20 CPOs made for derelict houses
- Routine inspections by LA staff on private rented accommodation and HAP housing
- 65 RI Home Loans approved in 2019 and 200 housing adaptation grants issued

Climate Action

- Climate Team in Place , Director in Charge, Energy Performance Officer appointed
- Portlaoise designated under Ireland 2040 as a Low Carbon Town
- Local Implementation Team in Place
- URDF funding in place for low carbon actions
- Low Carbon Centre of Excellence to be established with assistance from REDF
- Climate Adaptation Plan Prepared

Economic Development and Enterprise

- Co Laois identified as bottom of the table on the following
 - IDA supported jobs per 10,000 pop
 - EI supported jobs per 10,000 pop
 - Tourism spend per 10,000 pop
- Significant own resources applied to development of J17 National Enterprise Park,some notable early successes !!
- Incentives for small business
- LCC supported the re-establishment of Laois Chamber of Commerce and Laois Tourism Board
- Business Support Unit and LEO

Jobs Performance Midland Region

	LAOIS	LONGFORD	OFFALY	WESTMEATH
IDA	295	1254	2383	6904
EI	3664	7855	10857	9242
LEO	1438	3128	2569	3769

A strategy we cannot afford in Laois !



© marketoonist.com



National Oversight and Audit Commission (NOAC)
An Coimisiún Náisiúnra Maoirseachta & Iniúchoóireachta

Postal Address: Custom House, Dublin 1, D01 W6X0.

Website: www.noac.ie

Email: info@noac.ie